

81—25.4(17A,11) Distribution of duties. The office of auditor of state has three principal divisions, namely:

25.4(1) The administrative division, under the direct control of the auditor of state, assisted by a deputy and administrative assistants, which exercises control and supervision of all activities of the auditor's office.

25.4(2) The financial audit division, supervised and directed by a deputy appointed by the auditor of state, which is charged with the responsibilities of annual audit of all agencies of the state receiving or expending state funds, as well as audits of local governments such as counties, cities and schools as provided by statute. This division also performs reaudits and provides technical assistance to private citizens, CPA firms, government officials and other governmental agencies.

25.4(3) The performance investigation division, directed by a supervisor appointed by the auditor of state, which is charged with the responsibilities of conducting performance audits of state agencies, investigating suspected embezzlements, and conducting special studies as provided by statute.

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